

OFFICIAL BUDGET FORMS
CITY OF WINSLOW, ARIZONA
Fiscal Year 2014

CITY OF WINSLOW, ARIZONA

TABLE OF CONTENTS

Fiscal Year 2014

Resolution for the Adoption of the Budget

Schedule A—Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B—Tax Levy and Tax Rate Information

Schedule C—Revenues Other Than Property Taxes

Schedule D—Other Financing Sources/ <Uses> and Interfund Transfers

Schedule E—Expenditures/Expenses by Fund

Schedule G—Full-Time Employees and Personnel Compensation

CITY OF WINSLOW, ARIZONA
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2013	ACTUAL EXPENDITURES/ EXPENSES** 2013	FUND BALANCE/ NET POSITION*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/ EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 7,531,775	\$ 6,352,000	\$ 1,860,000	Primary: \$ 340,000	\$ 6,126,530	\$	\$	\$	\$	\$ 8,326,530	\$ 7,267,602
2. Special Revenue Funds	4,161,931	2,208,750	1,370,000	Secondary:	1,383,683				302,104	2,451,579	2,074,662
3. Debt Service Funds Available	628,716	628,716						630,448		630,448	630,448
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	628,716	628,716						630,448		630,448	630,448
6. Capital Projects Funds	4,611,957	1,300,000	1,200,000		5,352,000	24,473,243	24,473,243			6,552,000	6,274,266
7. Permanent Funds	49,885	24,200	22,000		25,199					47,199	25,199
8. Enterprise Funds Available	4,727,662	4,100,000	6,400,000		4,951,104	931,341	931,341		328,344	11,022,760	4,315,398
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	4,727,662	4,100,000	6,400,000		4,951,104	931,341	931,341		328,344	11,022,760	4,315,398
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 21,711,926	\$ 14,613,666	\$ 10,852,000	\$ 340,000	\$ 17,838,516	\$ 25,404,584	\$ 25,404,584	\$ 630,448	\$ 630,448	\$ 29,030,516	\$ 20,587,575

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC or voter-approved alternative expenditure limitation

2013	2014
\$ 21,711,926	\$ 20,587,575
(1,262,156)	(1,277,012)
20,449,770	19,310,563
5,986,319	5,276,345
\$ 14,463,451	\$ 14,034,218
\$ 17,388,033	\$ 17,418,193

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

CITY OF WINSLOW, ARIZONA
Tax Levy and Tax Rate Information
Fiscal Year 2014

	<u>2013</u>	<u>2014</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>332,628</u>	\$ <u>342,334</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>328,000</u>	\$ <u>340,000</u>
B. Secondary property taxes		
C. Total property tax levy amounts	\$ <u>328,000</u>	\$ <u>340,000</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>296,598</u>	
(2) Prior years' levies	<u>34,307</u>	
(3) Total primary property taxes	\$ <u>330,905</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>330,905</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.9880</u>	<u>1.1934</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.9880</u>	<u>1.1934</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>no</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

CITY OF WINSLOW, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
City Sales Tax	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Bed Tax	94,000	94,000	92,000
Licenses and permits			
Licenses and Permits	150,000	70,000	135,000
Business Licenses	1,000	3,000	2,000
Franchise Fees	240,000	235,000	235,000
Intergovernmental			
State Shared Sales Tax	807,353	797,000	834,265
State Shared Income Tax	986,148	986,238	1,077,159
Vehicle License Tax	498,956	475,000	496,856
Police Grants	196,208	143,000	323,050
State Grants			
Charges for services			
Interfund Charges	5,000	1,000	5,000
Cemetery	70,000	65,000	65,000
Parks and Recreation	66,300	57,000	62,800
Fines and forfeits			
Court	57,300	53,000	51,900
Library	4,000	3,000	4,000
Interest on investments			
Interest Earnings	42,000	50,000	30,000
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
Miscellaneous	35,000	36,000	35,000
Ambulance Calls	52,000	60,000	63,000
Vehicle Impound Fees	4,000	4,500	4,500
Rentals	10,000	10,000	10,000
Total General Fund	\$ 5,919,265	\$ 5,742,738	\$ 6,126,530

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF WINSLOW, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

[illegible]

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF WINSLOW, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
DEBT SERVICE FUNDS			
HURF Bond Sinking Fund			
Principal Reserve	\$	\$	\$
Interest Reserve			
Interest Earnings			
	\$	\$	\$
Water Bond Sinking Fund			
Principal Reserve	\$	\$	\$
Interest Reserve			
Interest Earnings			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds			
	\$	\$	\$
CAPITAL PROJECTS FUNDS			
Capital Projects Fund			
Various Grants	\$	\$	\$
Bar & Restaurant Tax	300,000	315,000	300,000
City Sales Tax	1,300,000	1,315,000	1,300,000
Miscellaneous / Other Funding Sources	3,000,000		3,002,000
	4,600,000	1,630,000	4,602,000
La Posada			
State Grants	\$ 750,000	\$	\$ 750,000
	\$ 750,000	\$	\$ 750,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds			
	\$ 5,350,000	\$ 1,630,000	\$ 5,352,000

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF WINSLOW, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
PERMANENT FUNDS			
On-Call Fire Retirement Fund			
Pension Contributions	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous	55	44	44
Interest Earnings	30,200	15,000	15,000
	\$ 33,255	\$ 18,044	\$ 18,044
Library Trust			
Donations	\$ 4,000	\$ 135	\$ 1,000
	\$ 4,000	\$ 135	\$ 1,000
Animal Care Trust			
Donations	\$ 4,000	\$ 3,617	\$ 1,000
Grants		9,130	
	\$ 4,000	\$ 12,747	\$ 1,000
Winslow City Commissions			
Donations	\$ 8,630	\$ 7,021	\$ 5,155
	\$ 8,630	\$ 7,021	\$ 5,155
Total Permanent Funds	\$ 49,885	\$ 37,947	\$ 25,199
ENTERPRISE FUNDS			
Airport			
Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000
Grants			
Rents	52,300	61,382	51,604
Landing Fees	4,000	2,000	2,000
	\$ 66,300	\$ 73,382	\$ 63,604
Water			
Water Sales	\$ 1,700,000	\$ 1,545,000	\$ 1,760,000
Miscellaneous	113,000	416,500	109,250
Interest Earnings	10,000	15,000	10,000
Surcharges	33,000	32,500	180,000
	\$ 1,856,000	\$ 2,009,000	\$ 2,059,250
Sanitation			
User Fees	\$ 799,150	\$ 802,000	\$ 815,000
Miscellaneous	1,000	6,350	1,000
Interest Earnings	69,645	35,000	33,750
Franchise Fees	75,000	75,000	75,000
	\$ 944,795	\$ 918,350	\$ 924,750
Wastewater			
User Fees	\$ 1,775,000	\$ 1,595,000	\$ 1,840,000
Miscellaneous	6,000	4,650	3,500
Interest Earnings	100,000	60,000	60,000
	\$ 1,881,000	\$ 1,659,650	\$ 1,903,500
Total Enterprise Funds	\$ 4,748,095	\$ 4,660,382	\$ 4,951,104

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF WINSLOW, ARIZONA
Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
INTERNAL SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ <u>17,470,477</u>	\$ <u>13,178,817</u>	\$ <u>17,838,516</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

CITY OF WINSLOW, ARIZONA
Other Financing Sources/⟨Uses⟩ and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	⟨USES⟩	IN	⟨OUT⟩
GENERAL FUND				
	\$	\$	\$	\$
Total General Fund	\$	\$	\$	\$
SPECIAL REVENUE FUNDS				
HURF (Bond Debt)	\$	\$	\$	\$ 302,104
Total Special Revenue Funds	\$	\$	\$	\$ 302,104
DEBT SERVICE FUNDS				
HURF - Debt Service Fund	\$	\$	\$ 302,104	\$
Water - Debt Service Fund			328,344	
Total Debt Service Funds	\$	\$	\$ 630,448	\$
CAPITAL PROJECTS FUNDS				
FAA Airport Grants	\$ 10,472,718	\$	\$	\$
Airport Improvements		10,472,718		
Federal Transportation Grants	1,862,500			
Old Route 66 Improvements		1,862,500		
National Scenic Byways Grants	488,025			
Old Route 66 Roadside Parks		488,025		
Tiger Grants	8,000,000			
Coopertown Bypass		8,000,000		
USDA Grant/Loan	3,650,000			
Wastewater Treatment Plant upgrades		3,650,000		
Total Capital Projects Funds	\$ 24,473,243	\$ 24,473,243	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water (Bond Debt)	\$	\$	\$	\$ 219,723
Water (WIFA loan Debt)				108,621
Water - WIFA loan proceeds	531,341			
Water - Well #7		531,341		
Water - Capital Lease Financing	400,000			
Water - New Dredge		400,000		
Total Enterprise Funds	\$ 931,341	\$ 931,341	\$	\$ 328,344
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 25,404,584	\$ 25,404,584	\$ 630,448	\$ 630,448

CITY OF WINSLOW, ARIZONA
Expenditures/Expenses by Fund
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Mayor & Council	\$ 92,616	\$	\$ 90,000	\$ 90,639
Court	160,290		160,000	163,813
General Administration	187,750	4,928	142,000	149,099
City Clerk	105,135	832	77,000	101,855
Attorney	78,794	971	74,000	82,499
Finance	131,257	913	107,000	137,338
Human Resources	69,994	11,134	75,000	76,145
Library	221,450	4,047	211,000	220,419
Parks, Recreations & Facilities	1,225,647	322,569	1,395,000	1,148,055
Planning, Zoning & Building	128,446	1,069	111,000	134,259
Police	2,894,081	42,904	2,660,000	3,084,377
Fire	662,663	4,551	600,000	747,123
Non-Departmental	1,269,706	(89,972)	650,000	1,131,981
Total General Fund	\$ 7,227,829	\$ 303,946	\$ 6,352,000	\$ 7,267,602
SPECIAL REVENUE FUNDS				
HURF	\$ 2,821,587	\$ 1,094,852	\$ 2,200,000	\$ 1,806,920
CDBG	245,492		8,750	267,742
Total Special Revenue Funds	\$ 3,067,079	\$ 1,094,852	\$ 2,208,750	\$ 2,074,662
DEBT SERVICE FUNDS				
HURF Bond Sinking Fund	\$ 298,854	\$	\$ 298,854	\$ 302,104
Water Bond Sinking Fund	329,862		329,862	328,344
Total Debt Service Funds	\$ 628,716	\$	\$ 628,716	\$ 630,448
CAPITAL PROJECTS FUNDS				
Capital Projects	\$ 5,704,500	\$ (1,842,543)	\$ 1,300,000	\$ 5,524,266
La Posada	750,000			750,000
Total Capital Projects Funds	\$ 6,454,500	\$ (1,842,543)	\$ 1,300,000	\$ 6,274,266
PERMANENT FUNDS				
On-Call Fire	\$ 33,255	\$	\$ 8,500	\$ 18,044
Library Trust	4,000		100	1,000
Animal Care Trust	4,000		10,500	1,000
Winslow City Commissions	8,630		5,100	5,155
Total Permanent Funds	\$ 49,885	\$	\$ 24,200	\$ 25,199
ENTERPRISE FUNDS				
Airport	\$ 89,790	\$ 320,328	\$ 165,000	\$ 63,450
Water	1,587,653	122,983	1,600,000	1,697,235
Sanitation	1,370,879	217	1,200,000	1,245,045
Wastewater	1,235,595	217	1,135,000	1,309,668
Total Enterprise Funds	\$ 4,283,917	\$ 443,745	\$ 4,100,000	\$ 4,315,398
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 21,711,926	\$	\$ 14,613,666	\$ 20,587,575

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

CITY OF WINSLOW, ARIZONA
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	64	\$ 2,927,658	\$ 422,604	\$ 431,251	\$ 396,782	= \$ 4,178,295
SPECIAL REVENUE FUNDS						
HURF	4	\$ 232,241	\$ 26,516	\$ 41,367	\$ 34,546	= \$ 334,670
CDBG						
Total Special Revenue Funds	4	\$ 232,241	\$ 26,516	\$ 41,367	\$ 34,546	= \$ 334,670
DEBT SERVICE FUNDS						
HURF Bond Sinking Fund		\$	\$	\$	\$	= \$
Water Bond Sinking Fund						
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
Capital Projects		\$	\$	\$	\$	= \$
La Posada						
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
On-Call Fire		\$	\$	\$	\$	= \$
Library Trust						
Animal Care Trust						
Winslow City Commissions						
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Airport		\$	\$	\$	\$	= \$
Water	8	366,467	41,168	68,768	45,680	522,083
Sanitation	4	378,821	33,590	45,567	50,016	507,994
Wastewater	6	366,724	41,198	67,435	45,523	520,880
Total Enterprise Funds	18	\$ 1,112,012	\$ 115,956	\$ 181,770	\$ 141,219	= \$ 1,550,957
TOTAL ALL FUNDS	86	\$ 4,271,911	\$ 565,076	\$ 654,388	\$ 572,547	= \$ 6,063,922